

EXHIBIT 14

June 4, 2002

Arlin Calvin
6 Byars Circle
Madison, WI 53719

Re: Medical Restrictions and Available Work

Dear Arlin,

We have received your permanent restrictions from Dr. King on 5/31/02. After reviewing your restrictions and comparing them to the physical demands of current job postings, we believe there is work available to you within your restrictions or with reasonable accommodations.

The current job postings are only open for a limited period of time and you must bid on those jobs you feel you can physically qualify for with or without reasonable accommodations. If you have any questions on accommodations, please see Fred Neuman in Human Resources at 270-3387.


Since your current assignment will end on Friday, June 14, 2002, we strongly encourage you to bid on available jobs now. If you fail to bid on available work, we will assign you work within your restrictions and based upon the available openings.

Again, we have work available to you within your restrictions and encourage you to work through the bidding process to be placed in open jobs.

Sincerely,

FRED NEUMAN

Fred Neuman
Director of Human Resources

The logo for Sub-Zero, featuring the words "SUB-ZERO" in a bold, sans-serif font, enclosed within a stylized, elongated oval shape with a small registered trademark symbol.